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**From:**

**Sent:** Thursday, August 06, 2009 12:55:16 PM

**To:**

**Cc:**

**Subject:** FW: Letter to SEC

This is a follow up to our conversation earlier today.

A review of the draft letter indicates it is consistent with the procedures established between the IRS and SEC in 2000 for communications between the 2 agencies.

I do not see that the letter contains any return information. Even if the letter does contain some return information, the disclosure of that information to the SEC is authorized by section 6103(k)(6) as an investigative disclosure. I understand the IRS has an open investigation of a taxpayer for which it is trying to get information. Section 6103(k)(6) authorizes the IRS to disclose return information to a third party as necessary to obtain information for a tax investigation or exam. While, as noted, I do not see any return information in the letter, to the extent the SEC can discern any return information that I do not see, such disclosure would be authorized by the 6103(k)(6) investigative disclosure authority.

Please let me know if you have any further questions.